

Our Tax Code has become more and more a complex, burdensome, and expensive drag on the economy which we can ill afford in the middle of a severe economic downturn. It also harms America's businesses' ability to compete in the global marketplace by discouraging saving, by discouraging investing, by discouraging risk taking.

American workers are now asked to work for 3 full months to pay for their annual Federal, State, and local taxes. It is totally unacceptable to require already-stressed families to give up at least a quarter of their income to prop up an expanding Federal bureaucracy while everyone else is making significant sacrifices.

Instead of searching for a way to provide tax relief to American households, some administration officials have proposed new tax schemes that will further burden small businesses and consumers. One of the worst of these is the European-style value-added tax, VAT, which would levy a complicated tax at each stage of manufacturing, thereby adding a hidden cost to the finished product. This is damaging not only to the consumer, but also to many industries involved in manufacturing which have been hard hit during this recession.

Instead of adding new taxes, Congress should be focused on reforming the current tax structure.

I join many of my colleagues in the House who have asked the chairman of the House Ways and Means Committee, the gentleman from Michigan (Mr. LEVIN), to schedule hearings on Tax Code simplification. The last major reform of the Tax Code took place almost a quarter century ago in 1986, and while far from perfect, helped reduce the harm inflicted on the economy in many ways.

The guiding principles of the 1986 reform were that it must not increase the total tax burden, while lowering individual and corporate income tax rates.

Tax reform must not be used as a subterfuge for increasing taxes, as it needlessly complicates an already difficult issue with controversial questions about whether the combined tax burden should be higher or lower.

Mr. Speaker, businesses and families need a stable and uncomplicated Tax Code. Businesses need to know how high their taxes will be in future years to make decisions now about hiring and expanding. Families need to know how high their taxes will be before they make decisions about large expenditures. A constantly changing Tax Code makes it difficult for businesses and families to make these decisions.

The Tax Code has become sufficiently complex and harmful that a major rewrite is in order, and if Congress passes tax reform, it should consider making a commitment to keep the reformed Tax Code in place for as many years as possible.

Congress must remember the sacrifices made by all of America's fami-

lies. The American people need action that will break the barriers of an unfair and complicated tax system, and Congress must respond because the future health of the U.S. economy demands it.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. WOOLSEY) is recognized for 5 minutes.

(Ms. WOOLSEY addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

AMERICA COMPETES REAUTHORIZATION ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio (Ms. SUTTON) is recognized for 5 minutes.

Ms. SUTTON. Mr. Speaker, today I rise as a proud cosponsor in strong support of the America COMPETES Reauthorization Act. As we recover from this recession, we must remain committed to ensuring that our students are properly educated in math and science to strengthen our Nation's economic competitiveness.

With the America COMPETES Reauthorization Act, we will make targeted investments in science, technology, engineering, and math education and groundbreaking research. Research leads to innovation. Innovation leads to manufacturing new products, and manufacturing leads to good-paying jobs.

According to the Alliance for American Manufacturing, every manufacturing job in our country directly supports four additional jobs. This bill will support our manufacturers, many of which are small businesses, by improving access to credit with innovative technology Federal loan guarantees.

This bill improves the Manufacturing Extension Partnership program by reducing the local cost share, allowing Manufacturing Extension Partnership program centers like MAGNET in Ohio to leverage more funds. MAGNET, which is based out of Cleveland, has leveraged Manufacturing Extension Partnership funds to generate nearly \$10 million in new investment and has created or retained over 400 jobs in my congressional district alone between 2005 and 2009.

Manufacturing Extension Partnership centers will help rejuvenate our Nation's manufacturing base by informing local community colleges of the skill sets local manufacturers seek. Our workers must have the necessary job training to secure good-paying jobs. We must invest in our students, our workers, our small businesses, and our short-, mid-, and long-term economic competitiveness, and that is exactly what our bill does.

For these reasons, I am proud to cosponsor the America COMPETES Reauthorization Act, and when the bill is called up for a vote tomorrow, I urge a "yes" vote.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

(Mr. JONES addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

IN HONOR OF BRIAN MAHAFFEY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia (Mr. JOHNSON) is recognized for 5 minutes.

Mr. JOHNSON of Georgia. Mr. Speaker, I rise today with sadness to recognize fallen Rockdale County Sheriff's Deputy Brian Mahaffey.

On May 8, Deputy Mahaffey was shot and killed in the line of duty while executing a search warrant in Conyers, Georgia. Deputy Mahaffey was shot. Although he was wearing a bulletproof vest, this bullet entered at an unusual angle and, as a result, he received a fatal gunshot wound. Deputy Mahaffey was only 28 years old.

Deputy Mahaffey served his community courageously and honorably. Brian was not only a sheriff's deputy, but he was a husband, he was a father, he was a brother, and he was a son. He loved to fish and he loved to work on cars. His friends often described him as a kindhearted, genuine, sincere, loving person.

It is difficult to see a life cut short, Mr. Speaker, by such a reprehensible act, but the people of the 4th District of Georgia are thankful for his love of serving others and protecting the community.

I am deeply saddened at the loss of our fallen sheriff's deputy, Brian Mahaffey, and my thoughts and prayers are with him and his family—his wife, Diana; 2-year-old son Trenton; almost 3-month-old daughter Anniston; his brother, Christopher; and his parents, Terry and Cindy. I pray that they find comfort in this unimaginably difficult time.

When a law enforcement officer is killed in the line of duty, it's a loss that is felt by all Georgians. We are a family, and we have just lost a son.

Brian Mahaffey was a hero. I am humbled by his service and his sacrifice. Deputy Mahaffey's duty was to protect and serve the citizens of Rockdale County. Thanks to law enforcement officers like Brian, our Nation is more secure. He routinely put his life on the line to defend those in Rockdale County, and his bravery resulted in his death.

The 4th District has lost a dedicated deputy, a public servant, role model, and family man. We must honor his memory with an unwillingness to surrender to crime and to lawlessness, and we must maintain our determination to bring justice to those who make us unsafe.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Ms. KOSMAS) is recognized for 5 minutes.